



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-3547/P1

P2  
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PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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1 AN ACT <sup>2</sup> relating to: withdrawal taxes and fees imposed on the withdrawal of  
2 managed forest land and yield taxes imposed for cutting timber from managed  
3 forest land; management plans for managed forest lands; regulation of cutting  
4 of timber on managed forest land, withdrawal of forest croplands that are held  
5 in trust for Indian tribes, study of the managed forest land program, a report  
6 on exempt withdrawals from the managed forest land program and the forest  
7 cropland program, elimination of the woodland tax law, and expiration of orders  
8 designating managed forest land; the sale or transfer of managed forest land,  
9 orders adding and withdrawing managed forest land, eligibility requirements  
10 under the managed forest land program relating to parcel size and production  
11 of merchantable timber, buildings located on managed forest land, areas of  
12 managed forest lands that are open for public access, and granting  
13 rule-making authority.

← INSERT REL

Analysis by the Legislative Reference Bureau  
\*\*\* ANALYSIS FROM -3187/P2 \*\*\*

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

**\*\*\* ANALYSIS FROM -3195/P1 \*\*\***

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

**\*\*\* ANALYSIS FROM -3199/P1 \*\*\***

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

**\*\*\* ANALYSIS FROM -3273/P1 \*\*\***

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

1           <sup>X</sup>  
SECTION 1. 20.370 (1) (cx) of the statutes is repealed.

2           <sup>X</sup>  
SECTION 2. 20.370 (5) (bv) of the statutes is amended to read:

3           20.370 (5) (bv) *Resource aids — county forests, forest croplands and managed*  
4 *forest land aids.* A sum sufficient to pay county forest aids under s. 28.11 (8) (a),  
5 forest croplands aids under subch. I of ch. 77 and managed forest land aids under ~~ss.~~  
6 s. 77.85 and 77.89 (1).

7           <sup>✓</sup>  
SECTION 3. 26.38 (4) of the statutes is created to read:

8           26.38 (4) The department shall determine on an annual basis the average  
9 commercial market rate that is charged by certified plan writers for the preparation  
10 of management plans under s. 77.82 (3). The department shall use this rate in  
11 determining the amount of a matching contribution under sub. (2m) (b).

12           <sup>X</sup>  
SECTION 4. 74.23 (1) (a) 2. of the statutes is amended to read:

13           74.23 (1) (a) 2. Pay to the proper treasurer all collections of special  
14 assessments, special charges and special taxes, except that occupational taxes under  
15 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes  
16 under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

1           **SECTION 5.** <sup>X</sup>74.25 (1) (a) 2. of the statutes is amended to read:

2           74.25 (1) (a) 2. Pay to the proper treasurer all collections of special  
3 assessments, special charges and special taxes, except that occupational taxes under  
4 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes  
5 under ch. 77 shall be settled for under subds. 5. to 8.

6           **SECTION 6.** <sup>X</sup>74.25 (1) (a) 3. of the statutes is amended to read:

7           74.25 (1) (a) 3. Retain all collections of special assessments, special charges and  
8 special taxes due to the taxation district, except that occupational taxes under ss.  
9 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under  
10 ch. 77 shall be settled for under subds. 5. to 8.

11           **SECTION 7.** <sup>X</sup>74.25 (1) (a) 8. of the statutes is amended to read:

12           74.25 (1) (a) 8. Retain for the taxation district ~~all woodland tax law collections~~  
13 ~~under s. 77.16 and~~ 80% of collections of the taxes imposed under ss. 77.04 and 77.84  
14 (2) (a) and (am).

15           **SECTION 8.** <sup>X</sup>74.30 (1) (b) of the statutes is amended to read:

16           74.30 (1) (b) Pay to the proper treasurer all collections of special assessments,  
17 special charges and special taxes, except that occupational taxes under ss. 70.40 to  
18 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77  
19 shall be settled for under pars. (e) to (h).

20           **SECTION 9.** <sup>X</sup>74.30 (1) (c) of the statutes is amended to read:

21           74.30 (1) (c) Retain all collections of special assessments, special charges and  
22 special taxes due to the taxation district, except that occupational taxes under ss.  
23 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under  
24 ch. 77 shall be settled for under pars. (e) to (h).

25           **SECTION 10.** <sup>X</sup>74.30 (1) (h) of the statutes is amended to read:

74.30 (1) (h) Retain for the taxation district ~~all woodland tax law collections~~  
~~under s. 77.16~~ and 80% of collections of the taxes imposed under ss. 77.04 and 77.84  
(2) (a) and (am).

✓  
**SECTION 11.** 77.10 (2) (d) of the statutes is created to read:

77.10 (2) (d) Upon request of an Indian tribe, the department shall order the  
withdrawal of land that is owned in fee and that is subject to a contract under s.  
77.03. The land withdrawn is not subjected to the tax payment calculated under par.  
(a) if all of the following apply:

1. The Indian tribe provides the department the date of the order to transfer  
the land to the United States to be held in trust for the tribe.

2. The tribe and the department have in effect a written agreement under  
which the tribe agrees that the land shall continue to be treated as forest cropland  
until the date on which the contract under s. 77.03 would have expired.

X  
**SECTION 12.** 77.16 of the statutes is repealed.

X  
**SECTION 13.** 77.17 (1) of the statutes is amended to read:

77.17 (1) If the rule is not inconsistent with the contract entered into under s.  
77.03 ~~or 77.16~~ (4); or

X  
**SECTION 14.** 77.17 (2) of the statutes is amended to read:

77.17 (2) If the owner agrees to modify the contract entered into under s. 77.03  
~~or 77.16~~ (4) to require compliance with the rules.

X  
**SECTION 15.** 77.81 (1) of the statutes is renumbered 77.81 (1p).

(22) **SECTION 16.** 77.81 (1) of the statutes is renumbered 77.81 (1h).

✓  
**SECTION 17.** 77.81 (1d) of the statutes is created to read:

77.81 (1d) "Building" means a permanent structure having a roof supported  
by posts, columns, or walls.

1                   <sup>X</sup>  
2           **SECTION 18.** 77.81 (2m) of the statutes is renumbered 77.81 (1m) and amended  
3           to read:

4           77.81 (1m) "~~Independent certified~~ Certified plan writer" means a plan writer  
5           certified by the department ~~but who is not acting under contract with the department~~  
6           under s. 77.82 (3) (g).

7           **SECTION 19.** 77.81 (2r) of the statutes is created to read:

8           77.81 (2r) "Large parcel" means a parcel that is designated as managed forest  
9           land and that exceeds 1,000 acres in size.

10          **SECTION 20.** 77.81 (2r) of the statutes is created to read:

11          77.81 (2r) "Large parcel" means a parcel that is designated as managed forest  
12          land and that exceeds 1,000 acres in size.

13          **SECTION 21.** 77.81 (2r) of the statutes is created to read:

14          77.81 (2r) "Large parcel" means a parcel that is designated as managed forest  
15          land and that exceeds 1,000 acres in size.

16          <sup>✓</sup>  
17          **SECTION 22.** 77.81 (4m) of the statutes is created to read:

18          77.81 (4m) "Natural disaster" means fire, ice, snow, wind, flooding, insects, or  
19          disease.

20          <sup>X</sup>  
21          **SECTION 23.** 77.82 (1) (a) 1. of the statutes is amended to read:

22          77.82 (1) (a) 1. It consists of at least 10 contiguous acres, except as provided in  
23          ~~this subdivision. The par. (am). This subdivision applies to applications under sub.~~  
24          ~~(2), (4m), or (12) that are filed before the effective date of this subdivision .... [LRB~~  
25          ~~inserts date].~~

26          (am) For purposes of par. (a) 1. and 1m., the fact that a lake, river, stream or  
27          flowage, a public or private road or a railroad or utility right-of-way separates any  
28          part of the land from any other part does not render a parcel of land noncontiguous.

← INSERT 5-14

1 If a part of a parcel of ~~that is~~ at least ~~10~~ the minimum number of contiguous acres  
2 specified in par. (a) 1. or 1m. is separated from another part of that parcel by a public  
3 road, that part of the parcel may be enrolled in the program, even if that part is less  
4 than ~~10~~ the minimum number of acres specified in par. (a) 1. or 1m., if ~~that part it~~  
5 meets the requirement under subd. 2. and is not ineligible under par. (b).

6 **SECTION 24.** <sup>✓</sup>77.82 (1) (a) 1m. of the statutes is created to read:

7 77.82 (1) (a) 1m. It consists of at least 20 contiguous acres, except as provided  
8 in par. (am). This subdivision applies to applications under sub. (2), (4m), or (12) that  
9 are filed on or after the effective date of this subdivision .... [LRB inserts date].

10 **SECTION 25.** <sup>X</sup>77.82 (1) (a) 2. of the statutes is amended to read:

11 77.82 (1) (a) 2. At least 80% of the parcel must be producing or capable of  
12 producing a minimum of 20 cubic feet of merchantable timber per acre per year,  
13 except as provided in sub. (1m).

14 **SECTION 26.** <sup>X</sup>77.82 (1) (b) 3. of the statutes is amended to read:

15 77.82 (1) (b) 3. A parcel ~~that is developed for a human residence on which a~~  
16 building is located.

17 **SECTION 27.** <sup>X</sup>77.82 (1) (bn) of the statutes is repealed.

18 **SECTION 28.** <sup>✓</sup>77.82 (1m) of the statutes is created to read:

19 77.82 (1m) ELIGIBILITY; EXEMPTION. (a) The requirement under sub. (1) (a) 2. does  
20 not apply to a parcel that has been damaged by a natural disaster if the department  
21 determines that the natural disaster results in the parcel being unable to produce  
22 merchantable timber in the required amount.

23 (b) An owner of managed forest land seeking an exemption under par. (a) shall  
24 submit to the department a written statement requesting a determination as to  
25 whether the exemption in par. (a) applies to the owner's parcel. The department

1 shall enter and inspect the site for purposes of making the determination. If the  
2 department determines that the exemption applies, the department shall establish  
3 a period of time during which the owner must restore the productivity of the parcel  
4 so that it meets the requirement under sub. (1) (a) 2. The department may  
5 promulgate a rule that establishes requirements for determining the time periods  
6 that will apply to such restoration.

7 ~~X~~  
SECTION 29. 77.82 (2m) (title) of the statutes is amended to read:

8 77.82 (2m) (title) FEES FOR APPLICATIONS AND MANAGEMENT PLANS.

9 ~~X~~  
SECTION 30. 77.82 (2m) (ac) of the statutes is repealed.

10 ~~X~~  
SECTION 31. 77.82 (2m) (ag) of the statutes is repealed.

11 ~~X~~  
SECTION 32. 77.82 (2m) (am) of the statutes is repealed.

12 ~~X~~  
SECTION 33. 77.82 (2m) (c) of the statutes is repealed.

13 ~~X~~  
SECTION 34. 77.82 (2m) (dm) 1. of the statutes is repealed.

14 ~~X~~  
SECTION 35. 77.82 (2m) (dm) 2. of the statutes is repealed.

15 ~~X~~  
SECTION 36. 77.82 (3) (title) of the statutes is amended to read:

16 77.82 (3) (title) MANAGEMENT PLAN PLANS.

17 ~~X~~  
SECTION 37. 77.82 (3) (ag) of the statutes is amended to read:

18 77.82 (3) (ag) A proposed management plan shall cover the entire acreage of  
19 each parcel subject to the application and shall be prepared by ~~an independent a~~  
20 ~~certified plan writer or by the department if par. (am) applies on a form provided by~~  
21 the department.

22 ~~X~~  
SECTION 38. 77.82 (3) (am) of the statutes is repealed.

23 ~~X~~  
SECTION 39. 77.82 (3) (ar) of the statutes is amended to read:

24 77.82 (3) (ar) For ~~a~~ each proposed management plan prepared by ~~an~~  
25 ~~independent certified plan writer prepared under par. (ag),~~ the department, after

1 considering the owner's forest management objectives as stated under sub. (2) (e),  
2 shall review and either approve or disapprove the proposed management plan. If the  
3 department disapproves the proposed plan, it shall inform the applicant of the  
4 changes necessary to qualify the plan for approval upon subsequent review. ~~At the~~  
5 ~~request of the applicant, the department may agree to complete the proposed~~  
6 ~~management plan.~~

7 <sup>X</sup>  
SECTION 40. 77.82 (3) (c) (intro.) of the statutes is amended to read:

8 77.82 (3) (c) (intro.) To qualify for approval, a management plan shall include  
9 all of the following items:

10 <sup>X</sup>  
SECTION 41. 77.82 (3) (g) of the statutes is amended to read:

11 77.82 (3) (g) The department shall certify plan writers and shall promulgate  
12 rules specifying the qualifications that a person must satisfy to become a certified  
13 plan writer. ~~For management plans prepared or completed by the department under~~  
14 ~~this subsection, the department may contract with plan writers certified by the~~  
15 ~~department to prepare and complete these plans.~~

16 <sup>✓</sup>  
SECTION 42. 77.82 (3m) of the statutes is created to read:

17 77.82 (3m) <sup>PROPERTY SITES</sup> ~~MANAGEMENT PLANS; LARGE PARCELS~~. (a) Notwithstanding sub. (3)  
18 (c), the department may modify any item that is required in a management plan for  
19 a large <sup>property</sup> ~~parcel~~. In determining whether to make a modification, the department shall  
20 consider all of the following:

21 1. Whether the owner of the <sup>large property</sup> ~~parcel~~ owns other land that is designated as  
22 managed forest land ~~or~~ that is forest cropland subject to a contract under s. 77.03.

23 ~~2. The number of counties in which the parcel of land is located.~~

24 ~~3. Whether a certified plan writer is available to prepare the management plan.~~

<sup>law</sup>  
for that is subject to any other forest tax law  
program that may be administered by the department



4. Whether the owner submits a written commitment that the owner will provide any information <sup>from the owner's</sup> relating to the management plan that is requested by the

department. The written commitment shall include a description of the proposed management plan <sup>describe the proposed</sup> and shall include a procedure for amending the management plan. <sup>to be used to amend or update</sup>

5. Whether the owner <sup>has</sup> demonstrated that this owner is able, on a consistent basis, <sup>that it has consistent accessibility to</sup> to receive competent technical forest management assistance from the

department or from an organization that provides such assistance and is approved by the department for this purpose. <sup>provided by its own staff or consultants</sup>

(b) If the withdrawal of land or transfer of ownership of part of a large <sup>holding</sup> parcel results in the <sup>holding</sup> parcel no longer exceeding 1,000 acres, the owner shall submit to the department for approval proposed amendments to the the management plan to include the items specified in sub. (3) (c) 4., 5., 6., and 7. if these items were not included in the original plan. Any amendments shall be submitted within one year after the date of the withdrawal or transfer of ownership. <sup>of the land remaining after the transfer or withdrawal</sup>

SECTION 43. 77.82 (4) of the statutes is amended to read:

77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner of land that is designated as managed forest land ~~under an order that takes effect on or after April 28, 2004,~~ may file an application with the department to designate as managed forest land an additional parcel of land if the additional parcel is at least 3 acres in size and is contiguous to any of that designated land. The application shall be accompanied by a nonrefundable \$20 application recording fee unless a different amount for the fee is established by the department by rule at an amount equal to the average expense to the department of recording an order issued under this subchapter. The fee shall be deposited in the conservation fund and credited to the appropriation

1 under s. 20.370 (1) (cr). The application shall be filed on a department form and shall  
2 contain any additional information required by the department.

3 ~~SECTION 44.~~ 77.82 (4g) of the statutes is repealed. ✓

4 ~~SECTION 45.~~ 77.82 (4m) (d) of the statutes is ~~amended to read:~~ <sup>repealed.</sup>

5 77.82 (4m) (d) An owner of land who has filed a conversion application under  
6 this subsection and for whom the department is preparing or completing a  
7 management plan may withdraw the request and have it prepared by an  
8 independent a certified plan writer if the owner determines that the department is  
9 not preparing or completing the management plan in a timely manner.

10 ~~SECTION 46.~~ 77.82 (12) of the statutes is renumbered 77.82 (12) (a) and  
11 amended to read:

12 77.82 (12) (a) An owner of managed forest land may file an application with the  
13 department under sub. (2) for renewal of the order. An application for renewal shall  
14 be filed no later than the June 1 before the expiration date of the order. The  
15 application shall specify whether the owner wants the order renewed for 25 or 50  
16 years. The provisions under subs. (3), (5), (6), and (7) do not apply to an application  
17 under this subsection paragraph. The department may deny the application only if  
18 the any of the following apply:

19 1. The land fails to meet the eligibility requirements under sub. (1), if the,

20 3. The owner has failed to comply with the management plan that is in effect  
21 on the date that the application for renewal is filed, or if there,

22 7. There are delinquent taxes on the land.

23 (b) If the application is denied, the department shall state the reason for the  
24 denial in writing.

25 ~~SECTION 47.~~ 77.82 (12) (a) 2. of the statutes is created to read:

1 77.82 (12) (a) 2. There has been an addition of acres under sub. (4) or (4g), a  
2 withdrawal of acres under s. 77.84 (3) (b) or 77.88, or sale or transfer of ownership  
3 under s. 77.88 (2).

4 SECTION 48. 77.82 (12) (a) 4. of the statutes is created to read:

5 77.82 (12) (a) 4. The management plan does not contain any mandatory  
6 forestry or soil conservation practice<sup>s</sup>, as described in sub. (3) (c) 6. and 7. or any  
7 mandatory management activity<sup>ies</sup>, as described in sub. (3) (d), that the department  
8 determines ~~are~~ required to be continued during the term of the renewed order.

9 SECTION 49. 77.82 (12) (a) 5. of the statutes is created to read:

10 77.82 (12) (a) 5. No review of the mandatory forestry or soil conservation  
11 practices or the mandatory management activities contained in the management  
12 plan has been conducted within the 5 years immediately preceding the date of the  
13 application for renewal.

\*\*\*NOTE: This is my attempt to incorporate the concept of the Wisconsin Forest Inventory and Reporting System.

14 SECTION 50. 77.82 (12) (a) 6. of the statutes is created to read:

15 77.82 (12) (a) 6. Within the 5 years immediately preceding the date of the  
16 application for renewal, the management plan has not been updated to reflect the  
17 completion of any forestry or soil conservation practices or management activities  
18 contained in the plan.

19 SECTION 51. 77.83 (2) (d) of the statutes is created to read:

20 77.83 (2) (d) 1. An owner of managed forest land that is designated as open shall  
21 ensure that the public has access to that land for all of the purposes specified in par.  
22 (a). The method of access and location of the access shall be equivalent to the method  
23 of access and the location of the access that is used by the owner of the land. If the

subds. 1 and 2.

## SECTION 51

owner is unable to provide ~~such~~ access, the department shall modify the designation of the land to which there is no public access from being open to being closed.

3. Notwithstanding ~~subd 1~~, an owner of a large ~~parcel~~ <sup>property</sup> may request a waiver to limit public access to a portion of the land that is designated as open. The department shall grant the waiver if the department determines that it is necessary to close that portion of land to public access for the purpose of timber harvesting, thinning, and reforestation and other forest resource management activities.

language  
\*\*\*\*NOTE: This is my initial attempt at drafting language to implement proposed revision #18.

The language is different than the contained in the original draft.  
SECTION 52. 77.84 (3) (b) of the statutes is amended to read:

77.84 (3) (b) Immediately after receiving the certification of the county clerk that a tax deed has been taken, the department shall issue an order withdrawing the land as managed forest land. The notice requirement under s. 77.88 (1) does not apply to the department's action under this paragraph. The department shall notify the county treasurer of the amount of the withdrawal fee under s. 77.88 (5m) and the withdrawal tax, as determined under s. 77.88 (5). The amount of the tax and the fee shall be payable to the ~~department~~ county under s. 75.36 (3) if the property is sold by the county. ~~The amount shall be credited to the conservation fund.~~

SECTION 53. 77.86 (title) of the statutes is repealed and recreated to read:

77.86 (title) **Cutting practices.**

SECTION 54. 77.86 (1) (title) of the statutes is renumbered 77.86 (1b) (title) and amended to read:

77.86 (1b) (title) CUTTING REGULATED PROHIBITED.

SECTION 55. 77.86 (1) (a) of the statutes is renumbered 77.86 (1b).

1           **SECTION 56.** 77.86<sup>X</sup> (1) (b) of the statutes is renumbered 77.86 (1g) (a) and  
2 amended to read:

3           77.86 (1g) (a) Except as provided under sub. ~~subs.~~ <sup>(4m)</sup> (1m) and (6), an owner who  
4 intends to cut merchantable timber on managed forest land shall, at least 30 days  
5 before the cutting is to take place, on a form provided by the department, file a notice  
6 of intent to cut and request approval of the proposed cutting from the department.

7           **SECTION 57.** 77.86<sup>X</sup> (1) (c) of the statutes is renumbered 77.86 (1g) (b) and  
8 amended to read:

9           77.86 (1g) (b) If the ~~proposed~~ cutting proposed under par. (a) conforms to the  
10 management plan and is consistent with sound forestry practices, the department  
11 shall approve the request.

12           **SECTION 58.** 77.86<sup>X</sup> (1) (d) of the statutes is renumbered 77.86 (1g) (c) and  
13 amended to read:

14           77.86 (1g) (c) If the ~~proposed~~ cutting proposed under par. (a) does not conform  
15 to the management plan or is not consistent with sound forestry practices, the  
16 department shall assist the owner in developing an acceptable proposal before  
17 approving the request.

18           **SECTION 59.** 77.86<sup>✓</sup> (1g) (title) of the statutes is created to read:

19           77.86 (1g) (title) APPROVAL BY DEPARTMENT.

20           **SECTION 60.** 77.86 (1r) of the statutes is created to read:

21           77.86 (1r) <sup>HOLDINGS</sup> LARGE PARCELS. The owner of a large ~~parcel~~ <sup>holding</sup> is exempt from the  
22 requirements under sub. (1g) if the owner employs an organization to certify that the  
23 cutting of timber on the large ~~parcel~~ <sup>holding</sup> achieves the purposes specified in s. 77.80. The  
24 department shall determine which organizations qualify to certify the cutting of  
25 timber for purposes of this subsection.

~~SECTION 56~~

1 SECTION 61. 77.86 (2) of the statutes is repealed.

2 SECTION 62. 77.86 (3) (title) of the statutes is repealed.

3 SECTION 63. 77.86 (3) of the statutes is renumbered 77.86 (1g) (d) and amended  
4 to read:

5 77.86 (1g) (d) All cutting specified in the notice under ~~sub. (1) (b) (1g) (a)~~ <sup>par.</sup> shall  
6 be commenced within one year after the date the proposed cutting is approved. The  
7 owner shall report to the department the date on which the cutting is commenced.

8 SECTION 64. 77.86 (4) of the statutes is amended to read:

9 77.86 (4) REPORTING. Within 30 days after completion of any cutting approved  
10 ~~under this section~~ subject to sub. (1g) or (1r) the owner shall report to the  
11 department, on a form provided by the department, a description of the species of  
12 wood, kind of product and the quantity of each species cut as shown by the scale or  
13 measurement made on the ground as cut, skidded, loaded or delivered, or by tree  
14 scale certified by a forester acceptable to the department if the wood is sold by tree  
15 measurement. ← INSERT 14-15

16 SECTION 65. 77.86 (5) (a) of the statutes is amended to read:

17 77.86 (5) (a) Any person who fails to file the notice required under sub. (1) (b)

18 (1g) (a), who fails to file a report as required under sub. (4), ~~or who files a false report~~  
19 or who fails to comply with a rule promulgated under  
under sub. (4) shall forfeit not more than \$1,000. ← INSERT 14-19

20 SECTION 66. 77.87 (1g) (d) of the statutes is repealed.

21 SECTION 67. 77.87 (3) of the statutes is amended to read:

22 77.87 (3) PAYMENT. A tax assessed under sub. (1) or (2) is due and payable to  
23 the department each county in which the cutting of merchantable timber occurred  
24 on the last day of the next month following the date the certificate is mailed to the  
25 owner. The ~~department~~ county shall collect interest at the rate of 12% per year on

Insert 14-21

1 any tax that is paid later than the due date. ~~Amounts received shall be credited to~~  
2 ~~the conservation fund.~~

3 <sup>✓</sup>  
SECTION 68. 77.87 (5) of the statutes is amended to read:

4 77.87 (5) DELINQUENCY. If a tax due under this section is not paid on or before  
5 the last day of the August following the date specified under sub. (3), the ~~department~~  
6 county shall certify to the ~~taxation district clerk~~ municipal clerk of each municipality  
7 in which the cutting occurred the description of the land, and the amount due for the  
8 tax and interest. The ~~taxation district~~ municipal clerk shall enter the delinquent  
9 amount on the property tax roll as a special charge.

10 <sup>✓</sup>  
SECTION 69. 77.874 of the statutes is created to read:

11 **77.874 Buildings prohibited.** Beginning on the effective date of this section  
12 .... [LRB inserts date], no person may construct, reconstruct, remodel, or improve any  
13 building that is located on land that is designated as managed forest land.

14 <sup>×</sup>  
SECTION 70. 77.876 (1) of the statutes is amended to read:

15 77.876 (1) ASSESSMENT. The department shall certify to each municipality in  
16 which the ~~property~~ land is located an owner's failure to complete a forestry practice  
17 during the period of time required under an applicable management plan, and the  
18 municipality shall impose a noncompliance assessment of \$250 against the owner for  
19 each failure. The department shall mail a copy of the certificate of assessment to the  
20 owner at the owner's last-known address and to the municipality.

21 <sup>✓</sup>  
SECTION 71. 77.876 (4) of the statutes is amended to read:

22 77.876 (4) DELINQUENCY. If an assessment due under sub. (1) is not paid on or  
23 before the last day of the August following the date specified under sub. (2), the  
24 ~~municipality shall certify to the taxation district clerk the description of the land and~~

1 ~~the amount due for the assessment and interest. The taxation district municipal~~  
2 clerk shall enter the delinquent amount on the property tax roll as a special charge.

3 **SECTION 72.** 77.88 (title) of the statutes is amended to read:

4 **77.88 (title) Withdrawal; transfer of ownership; nonrenewal**  
5 **expiration.**

6 **SECTION 73.** 77.88 (2) (a) (title) of the statutes is created to read:

7 **77.88 (2) (a) (title) *Authority to transfer.***

8 **SECTION 74.** 77.88 (2) (a) (intro.) of the statutes is renumbered 77.88 (2) (a) and  
9 amended to read:

10 **77.88 (2) (a)** ~~Except as provided in par. (am), an~~ **An** owner may sell or otherwise  
11 transfer ownership of all or part of the owner's ~~managed forest land if the land~~  
12 ~~transferred is one of the following: parcel.~~

13 **SECTION 75.** 77.88 (2) (a) 1. of the statutes is renumbered 77.88 (3) (a) 1.

14 **SECTION 76.** 77.88 (2) (a) 2. of the statutes is renumbered 77.88 (3) (a) 2.

15 **SECTION 77.** 77.88 (2) (a) 3. of the statutes is renumbered 77.88 (3) (a) 3.

16 **SECTION 78.** 77.88 (2) (ac) (title) of the statutes is created to read:

17 **77.88 (2) (ac) (title) *Transferred land; requirements met.***

18 **SECTION 79.** 77.88 (2) (am) (title) of the statutes is created to read:

19 **77.88 (2) (am) (title) *Transferred land; requirements not met.***

20 **SECTION 80.** 77.88 (2) (b) of the statutes is amended to read:

21 **77.88 (2) (b) Remaining land; requirements met.** If the land remaining after  
22 a transfer of part of a parcel under par. (a) is contiguous and meets the eligibility  
23 requirements under s. 77.82 (1) (a) 2. and (b), it shall continue to be designated as  
24 managed forest land until the expiration of the existing order, even if the parcel  
25 contains less than ~~10 acres~~ the minimum number of acres specified in s. 77.82 (1) (a)



1 1. or 1m. Notwithstanding s. 77.82 (12), an owner may not file an application with  
2 the department for renewal of the order if the parcel contains less than ~~10 acres~~ the  
3 minimum number of acres specified in s. 77.82 (1) (a) 1. or 1m. No withdrawal tax  
4 under sub. (5) or withdrawal fee under sub. (5m) may be assessed when the  
5 remaining land is withdrawn at the expiration of the order.

6 <sup>X</sup>  
SECTION 81. 77.88 (2) (c) of the statutes is amended to read:

7 77.88 (2) (c) Remaining land; requirements not met. If the land remaining ~~land~~  
8 after a transfer of part of a parcel under par. (a) does not meet the eligibility  
9 requirements under s. 77.82 (1) (a) 2. and (b), the department shall issue an order  
10 withdrawing the land and shall assess against the owner the withdrawal tax under  
11 sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner  
12 is not entitled to a hearing on an order withdrawing land under this paragraph.

13 <sup>✓</sup>  
SECTION 82. 77.88 (2) (d) (title) of the statutes is created to read:

14 77.88 (2) (d) (title) *Report by transferee; fee.*

15 <sup>X</sup>  
SECTION 83. 77.88 (2) (e) of the statutes is renumbered 77.88 (2) (ac) 1. and  
16 amended to read:

17 77.88 (2) (ac) 1. ~~The transferred~~ If the land transferred under par. (a) meets the  
18 eligibility requirements under s. 77.82 (1), the land shall remain managed forest  
19 land if the transferee, within 30 days after the transfer, certifies to the department  
20 an intent to comply with the existing management plan for the land and with any  
21 amendments to the plan, and provides proof that each person holding any  
22 encumbrance on the land agrees to the designation. The transferee may designate  
23 an area of the transferred land closed to public access as provided under s. 77.83. The  
24 department shall issue an order continuing the designation of the land as managed  
25 forest land under the new ownership.

1           <sup>X</sup>  
2           **SECTION 84.** 77.88 (2) (f) of the statutes is renumbered 77.88 (2) (ac) 2. and  
3           amended to read:

4           77.88 (2) (ac) 2. If the transferee does not provide the department with the  
5           certification required under <sup>✓</sup>~~par. (e)~~ subd. 1., the department shall issue an order  
6           withdrawing the land and shall assess against the transferee the withdrawal tax  
7           under sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90,  
8           the transferee is not entitled to a hearing on an order withdrawing land under this  
9           ~~paragraph subdivision.~~

10           <sup>X</sup>  
11           **SECTION 85.** 77.88 (3) (title) of the statutes is amended to read:

12           77.88 (3) (title) VOLUNTARY WITHDRAWAL; <sup>TOTAL OR PARTIAL</sup>~~LARGE PARCELS~~

13           <sup>X</sup>  
14           **SECTION 86.** 77.88 (3) of the statutes is renumbered 77.88 (3) (a) (intro.) and  
15           amended to read:

16           77.88 (3) (a) (intro.) An owner may request that the department withdraw all  
17           or any part of the owner's land ~~meeting one of the requirements specified under sub.~~  
18           <sup>✓</sup>~~(2) (a) 1. to 3.~~ if the land is one of the following:

19           <sup>✓</sup>  
20           (b) If any remaining land meets the entire parcel will be withdrawn or if any  
21           land that will remain after the withdrawal will continue to meet the eligibility  
22           requirements under s. 77.82 (1), the department shall issue an order withdrawing  
23           the land subject to the request and shall assess against the owner the withdrawal  
24           tax under sub. (5) and the withdrawal fee under sub. (5m).

25           <sup>X</sup>  
26           **SECTION 87.** 77.88 (3g) (title) of the statutes, as <sup>✓</sup>created by 2013 Wisconsin Act  
27           <sup>✓</sup>~~20~~, is amended to read:

28           77.88 (3g) (title) ~~WITHDRAWAL FOR~~ VOLUNTARY WITHDRAWAL; CONSTRUCTION OF A  
29           RESIDENCE.

1           **SECTION 88.** 77.88<sup>X</sup> (3g) (a) of the statutes, as created<sup>✓</sup> by 2013 Wisconsin Act 20,  
2 is repealed.

\*\*\*\*NOTE: I repealed the definition of "parcel" in s. 77.88 (3g) (a). This definition applies only to that subsection. "Parcel" is not defined by statute for the purpose of the rest of the subchapter. Also, I think the definition does not quite work in this subsection since the term "parcel" is used in the context of withdrawing land subject to an order, as opposed to land that may have been described in the original application.

3           **SECTION 89.** 77.88<sup>X</sup> (3g) (am) (intro.) of the statutes, as created<sup>✓</sup> by 2013  
4 Wisconsin Act 20, is amended to read:

5           77.88 (3g) (am) (intro.) Except as provided in par. (b), upon the request of an  
6 owner to withdraw at least one acre of the owner's land as ~~managed forest land~~, the  
7 department shall order withdrawal of the land if all of the following apply:

8           **SECTION 90.** 77.88<sup>✓</sup> (3g) (c) of the statutes is created to read:

9           77.88 (3g) (c) Upon issuance of an order of withdrawal under this subsection,  
10 the department shall assess against the owner the withdrawal tax under sub. (5) and  
11 the withdrawal fee under sub. (5m).

12           **SECTION 91.** 77.88<sup>✓</sup> (3j) of the statutes is created to read:

13           77.88 (3j) VOLUNTARY WITHDRAWAL; OTHER CONSTRUCTION; SMALL LAND SALES. (a)  
14 Except as provided in par. (b), upon the request of an owner to withdraw part of a  
15 parcel of the owner's land, the department shall order withdrawal of the land if all  
16 of the following apply:

17           1. The purpose for which the owner requests that the department withdraw the  
18 land is for the sale of the land or for a construction site, other than a construction site  
19 for a human residence.

20           2. The land to be withdrawn is not less than 1.0 acres and not more than 5.0  
21 acres. Partial acres may not be withdrawn.

3. If the land is subject to a city, village, town, or county zoning ordinance that establishes a minimum acreage for ownership of land or for a building site, the owner requests that the department withdraw not less than that minimum acreage.

\*\*\*\*NOTE: The language immediately above is an attempt to implement the concept that these withdrawals must "meet minimum zoning requirement." See proposed revision #5.

(b) 1. For land that is designated <sup>as managed forest land</sup> under an order with a term of 25 years, the department may not order a withdrawal under par. (a) if the department has previously ordered a withdrawal under par. (a) from that same parcel of managed forest land during the term of the order.

2. For land that is <sup>designated as</sup> managed forest land under an order with a term of 50 years, the department may not order <sup>a</sup> withdrawal under par. (a) if the department has previously ordered 2 withdrawals under par. (a) from that same parcel of managed forest land during the term of the order.

(c) Upon issuance of an order of withdrawal under this subsection, the department shall assess the owner the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

**SECTION 92.** <sup>✓</sup>77.88 (3k) of the statutes is created to read:

77.88 (3k) VOLUNTARY WITHDRAWAL; PRODUCTIVITY. Upon the request of an owner to withdraw part of a parcel of the owner's land, the department shall issue an order of withdrawal if the department determines that the parcel is unable to produce merchantable timber in the amount required under s. 77.82 (1) (a) 2. <sup>Δ</sup>The order shall withdraw only the number of acres that is necessary for the parcel to resume its ability to produce the required amount. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed.

<sup>✕</sup>**SECTION 93.** 77.88 (4) of the statutes is repealed.

1           **SECTION 94.** 77.88 (4m) of the statutes is created to read:

2           77.88 (4m) EXPIRATION OF ORDERS. The department shall maintain a list of  
3 orders designating managed forest lands that have expired. The department shall  
4 add a parcel to the list within 30 days after the date of expiration. For each expired  
5 order, the list shall provide a description of the land and shall identify each  
6 municipality in which the managed forest land is located.

7           **SECTION 95.** 77.88 (5) (a) (intro.) and 1. of the statutes are consolidated,  
8 renumbered 77.88 (5) (ae) and amended to read:

9           77.88 (5) (ae) Original orders. Except as provided in pars. (am), (ar), and (b),  
10 for land withdrawn during a managed forest land order, the withdrawal tax shall be  
11 ~~the higher of the following: 1. An~~ an amount equal to the ~~past tax liability for the~~  
12 year prior to the withdrawal multiplied by 5 years or by the number of years the land  
13 was designated as managed forest land, less any amounts paid by the owner under  
14 ss. 77.84 (2) (a) and (am) and 77.87 whichever is fewer.

\*\*\*\*NOTE: "Five years" is a placeholder. Please let us know the maximum number  
of years you want to use in this provision.

15           **SECTION 96.** 77.88 (5) (a) 2. of the statutes is repealed.

16           **SECTION 97.** 77.88 (5) (ab) (title) of the statutes is created to read:

17           77.88 (5) (ab) (title) *Definitions.*

18           **SECTION 98.** 77.88 (5) (ab) 1. of the statutes is amended to read:

19           77.88 (5) (ab) 1. "Expanded order" means an order approved under s. 77.82 (8)  
20 for which an application is filed under s. 77.82 (4g) (b), 2011 stats.

21           **SECTION 99.** 77.88 (5) (ab) 2. of the statutes is amended to read:

22           77.88 (5) (ab) 2. "Original order" means the order from which designated land  
23 is withdrawn as authorized under s. 77.82 (4g) (b), 2011 stats.

1           <sup>X</sup>  
**SECTION 100.** 77.88 (5) (am) (title) of the statutes is created to read:

2           77.88 (5) (am) (title) *Converted forest croplands.*

3           <sup>X</sup>  
**SECTION 101.** 77.88 (5) (am) 1. of the statutes is amended to read:

4           77.88 (5) (am) 1. The amount calculated under par. (a) <sup>✓</sup>(~~a~~) <sup>✓</sup>(ae).

5           <sup>✓</sup>  
**SECTION 102.** 77.88 (5) (ar) (title) of the statutes is created to read:

6           77.88 (5) (ar) (title) *Expanded orders.*

7           <sup>X</sup>  
**SECTION 103.** 77.88 (5) (ar) 1. of the statutes is amended to read:

8           77.88 (5) (ar) 1. For the portion of the land that is designated as managed forest  
9 land under the original order, an amount equal to the product of the total net  
10 property tax rate in the municipality in the year prior to the year in which the  
11 expanded order is approved and the assessed value of the land for the same year, as  
12 computed by the department of revenue, multiplied by 5 years or by the number of  
13 years under the original order, ~~less any amounts paid by the owner under ss. 77.84~~  
14 ~~(2) (a) and 77.87 during the time the land was designated as managed forest land~~  
15 ~~under the original order~~ whichever is fewer.

      \*\*\*\*NOTE: "Five years" is a placeholder. Please let us know the maximum number  
of years you want to use in this provision.

16           <sup>X</sup>  
**SECTION 104.** 77.88 (5) (ar) 2. of the statutes is amended to read:

17           77.88 (5) (ar) 2. An amount equal to the product of the total net property tax  
18 rate in the municipality in the year prior to this withdrawal and the assessed value  
19 of the land for the same year, as computed by the department of revenue, multiplied  
20 by 5 years or by the number of years the land was designated as land under the  
21 expanded order, ~~less any amounts paid by the owner under ss. 77.84 (2) (am) and~~  
22 ~~77.87 during the time the land is designated as managed forest land under the~~  
23 ~~expanded order~~ whichever is fewer.

\*\*\*\*NOTE: "Five years" is a placeholder. Please let us know the maximum number of years you want to use in this provision.

1       **SECTION 105.** 77.88 (5) (b) (title) of the statutes is created to read:

2       77.88 (5) (b) (title) *Renewals.*

3       **SECTION 106.** 77.88 (5) (b) (intro.) and 1. of the statutes are consolidated,  
4       renumbered 77.88 (5) (b) and amended to read:

5       77.88 (5) (b) For land withdrawn after the renewal of a managed forest land  
6       order, the withdrawal tax shall be ~~the higher of the following:~~ 1. ~~An an~~ amount equal  
7       to the ~~past~~ tax liability for the year prior to the withdrawal multiplied by 5 years or  
8       by the number of years since the renewal, less any amounts paid by the owner under  
9       ss. 77.84 (2) (a) and (am) and 77.87 whichever is fewer.

\*\*\*\*NOTE: "Five years" is a placeholder. Please let us know the maximum number of years you want to use in this provision.

10       **SECTION 107.** 77.88 (5) (b) 2. of the statutes is repealed.

11       **SECTION 108.** 77.88 (5) (c) of the statutes is repealed.

12       **SECTION 109.** 77.88 (5m) of the statutes is amended to read:

13       77.88 (5m) **WITHDRAWAL FEE.** The withdrawal fee assessed by the department  
14       under subs. (1) (c), (2) <sup>(ac) 2.</sup> ~~(am)~~, <sup>and</sup> ~~(c)~~, ~~and~~ ~~(f)~~, ~~(3)~~, and (3m) shall be \$300 and shall be paid  
15       by the owner to the county in which the land subject to the withdrawal is located.  
16       If the land is located in more than one county, the department shall calculate the  
17       amount owed each county by dividing the \$300 by the total number of acres of the  
18       land subject to withdrawal and by then multiplying that quotient by the number of  
19       acres located in that county.

20       **SECTION 110.** 77.88 (5m) of the statutes is amended to read:

## SECTION 110

77.88 (5m) WITHDRAWAL FEE. The withdrawal fee assessed by the department under subs. (1) (c), (2) (ac) 2., (am), and (c), and (f), (3), (3) (b), (3g), (3j), and (3m) shall be \$300.

SECTION 111. 77.88 (7) of the statutes is amended to read:

77.88 (7) PAYMENT; DELINQUENCY. Taxes under sub. (5) and fees under sub. (5m) are due and payable to ~~the department~~ each county in which the land is located on the last day of the month following the effective date of the withdrawal order. ~~Amounts received shall be credited to the conservation fund.~~ If the owner of the land fails to pay the tax or fee, the ~~department~~ county shall certify to the ~~taxation district~~ municipal clerk the amount due of each municipality in which the land is located the amount due. The taxation district clerk shall enter the delinquent amount on the property tax roll as a special charge.

SECTION 112. 77.88 (8) (b) of the statutes, as affected by 2013 Wisconsin Act 20, is amended to read:

77.88 (8) (b) The department may not order withdrawal of land remaining after a transfer of ownership is made under par. (a) 1., 2., or 3., <sup>or</sup> after a lease is entered into under par. (a) 3., ~~or after the department orders withdrawal of land under sub. (3g) (am)~~ unless the remainder fails to meet the eligibility requirements under s. 77.82 (1).

SECTION 113. 77.883 (3) of the statutes, as created by 2013 Wisconsin Act 1, is amended to read:

77.883 (3) Section 77.86 (1) (e) and (d) (1g) (b) and (c) do not apply to cutting of timber or another activity on managed forest land if all of the requirements in sub. (1) (a) to (d) are met.

SECTION 114. 77.89 (1) of the statutes is amended to read:



1           77.89 (1) ~~PAYMENT~~ PAYMENTS BY COUNTIES TO MUNICIPALITIES; WITHDRAWAL AND  
2 YIELD TAXES. By June 30 of each year, ~~the department, from the appropriation under~~  
3 ~~s. 20.370 (5) (bv),~~ each county shall pay 100 percent of each payment received under  
4 ss. 77.84 (3) (b) ~~and, 77.87 (3) and 100 percent of each withdrawal tax payment~~  
5 ~~received under s. and 77.88 (7) to the treasurer of each municipality in which is~~  
6 ~~located the land to which the payment applies~~ is located.

\*\*\*\*NOTE: This does not include withdrawal fees. OK?

7           <sup>X</sup>  
SECTION 115. 77.89 (2) (title) of the statutes is amended to read:

8           77.89 (2) (title) ~~PAYMENT~~ PAYMENTS BY MUNICIPALITIES TO COUNTIES; OPEN LANDS,  
9 ETC.

10          <sup>X</sup>  
SECTION 116. 77.89 (2) (a) of the statutes is renumbered 77.89 (2) and amended  
11 to read:

12          77.89 (2) Each municipal treasurer shall pay 20% of each payment received  
13 ~~under sub. (1) and~~ under ss. 77.84 (2) (a) and (am), 77.85, and 77.876 to the county  
14 treasurer of the county in which the municipality is located and shall deposit the  
15 remainder in the municipal treasury. The payment to the county treasurer for money  
16 received before November 1 of any year shall be made on or before the November 15  
17 after its receipt. For money received on or after November 1 of any year, the payment  
18 to the county treasurer shall be made on or before November 15 of the following year.

19          <sup>X</sup>  
SECTION 117. 77.89 (2) (b) of the statutes is renumbered 77.89 (3).

20          <sup>✓</sup>  
SECTION 118. 77.89 (3) (title) of the statutes is created to read:

21          77.89 (3) (title) PAYMENTS THROUGH COUNTIES TO DEPARTMENT; CLOSED LANDS.

22          <sup>X</sup>  
SECTION 119. 77.91 (3) of the statutes is repealed.

23          <sup>X</sup>  
SECTION 120. 77.91 (3m) of the statutes is amended to read:

1           77.91 (3m) REPORT TO LEGISLATURE. Beginning with calendar year ~~1992~~ 2013,  
2 the department shall calculate for each calendar year whether the amount of land  
3 exempt from penalty or tax under s. 77.10 (2) (c), ~~77.16 (11m) or (d)~~ or 77.88 (8) that  
4 is withdrawn during that calendar year under s. 77.10 ~~or~~, 77.88, or ~~declassified or~~  
5 ~~withdrawn under s. 77.16 (7)~~ 77.885 exceeds 1% of the total amount of land that is  
6 subject to contracts under subch. I or subject to orders under this subchapter on  
7 December 31 of that calendar year. If the amount of withdrawn ~~or classified~~ land that  
8 is so exempt exceeds 1%, the department shall make a report of its calculations to the  
9 governor and the chief clerk of each house of the legislature for distribution to the  
10 appropriate standing committees under s. 13.172 (3).

11           **SECTION 121. Initial applicability.**

12           (1) YIELD TAXES. The treatment of sections 20.370 (5) (bv), 77.87 (3) and (5), and  
13 77.89 (1), (2) (title), (a), and (b), and (3) (title) of the statutes first applies to reports  
14 on timber cut that are filed with the department of natural resources on the effective  
15 date of this subsection.

16           (2) WITHDRAWAL TAXES AND ASSESSMENTS. The treatment of sections 20.370 (5)  
17 (bv), 77.84 (3) (b), 77.88 (5) (a) (intro.), 1., and 2., (ab) (title), (am) (title) and 1., (ar)  
18 (title), 1., and 2., (b) (title), (intro.), 1., and 2., and (c), (5m), and (7), and 77.89 (1), (2)  
19 (title), (a), and (b), and (3) (title) of the statutes first applies to orders of withdrawal  
20 that are issued on the effective date of this subsection.

21           **SECTION 122. Initial applicability.**

22           (3) ~~(11)~~ BUILDINGS. The treatment of section 77.82 (1) (b) 3. of the statutes first  
23 applies to initial applications, applications to convert forest croplands, and  
24 applications for renewals that are filed on the effective date of this subsection.

25           (END)

**2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-3547/P2ins  
MGG:.....

**Insert REL**

~~AN ACT~~...; relating to eligibility requirements under the managed forest land program relating to parcel size and production of merchantable timber, management plans for managed forest lands, orders adding and withdrawing managed forest land, renewal of orders designating managed forest land, areas of managed forest lands that are open for public access, buildings located on managed forest land, regulation of cutting of timber on managed forest land, withdrawal taxes and fees imposed on the withdrawal of managed forest land and yield taxes imposed for cutting timber from managed forest land, the sale or transfer of managed forest land, expiration of orders designating managed forest land, withdrawal of forest croplands that are held in trust for Indian tribes, a study of the managed forest land program, a report on exempt withdrawals from the managed forest land program and the forest cropland program, elimination of the woodland tax law, granting rule-making authority, requiring the exercise of rule-making authority, and providing a penalty.

**Insert 5-14**

**SECTION 1.** 77.81 (2r) of the statutes is created to read:

77.81 (2r) "Large property" means one or more separate parcels of land that are owned by the same person, that collectively are greater than 1,000 acres in size, and that are designated as managed forest land.

\*\*\*\*NOTE: I used the word parcels of land instead of pieces or areas of land due to the language in s. 77.82 (2) (intro.).

**Insert 9-1**

2. The total number of counties in which either or both of the following are located:

- a. Land that is covered by the proposed management plan.
- b. Land that is owned by the applicant that is designated as managed forest land or that is forest cropland.

3. Whether a management plan that has been prepared by or for the applicant and that is acceptable to the department exists and is available for review.

**Insert 9-14**

(b) If managed forest land no longer constitutes a large property due to a withdrawal or transfer of ownership, the department shall notify the owner of the land remaining subject to the managed forest land order that the owner must develop a new management plan for ~~the managed forest~~ <sup>the remaining</sup> land. The owner shall submit the plan to the department within one year after being notified. The plan shall include all of the following:

1. A map that shows land eligible that is for designation and the areas designated as closed under s. 77.83, that shows <sup>the</sup> major land features using conventional map symbols, and that shows vegetation cover types indicating species, size, and density where appropriate.

2. Reconnaissance data and scheduled forestry practices.

\*\*\*\*NOTE: For s. 77.82 (3m), I have used terms found in the statutes as opposed to those found in the rules since terms used in the statutes need to be as consistent as possible.

\*\*\*\*NOTE: "Reconnaissance data and scheduled practices" could mean anything. I did add the word "forestry". Do you want any additional changes?

**Insert 11-3**

(b) If the managed forest land that remains after a withdrawal or transfer of ownership no longer constitutes a large property,

Insert 11-3

Insert 14-3

✓ ~~77.82 (12) (a) 2~~, The land that is subject to the application for renewal of the order is not ~~the same as the~~ <sup>the</sup> ~~and~~ that is designated as managed forest land under the existing order. ~~identical to~~

**Insert 14-15**

✓ ~~SECTION 77.86~~ (4m) of the statutes is created to read:

✓ ~~77.86 (4m) LARGE PROPERTIES. (a) The owner of a large property is exempt from the requirements under subs. (1g) and (4) if the owner has been certified by an independent forestry organization that has been recognized by the department as being qualified to certify the cutting of timber on the large property and if the owner complies with the rules promulgated under par. (c).~~

✓ ~~(b) The department shall promulgate rules that establish requirements that an independent forestry organization shall meet in order to be recognized by the department for purposes of par. (a).~~

✓ (c) The department shall promulgate rules that establish cutting requirements that apply to owners of large properties. These rules shall include:

1. Requirements for cutting notices and reports.
2. Time limits for the completion of cuttings.
3. Procedures for requesting variances from the requirements established under subs. 1. and 2.
4. Procedures to allow the department to audit the cutting of timber on the large property.

✓ ~~SECTION 77.86~~ (5) (b) of the statutes is amended to read:

✓ 77.86 (5) (b) Any owner who cuts merchantable timber in violation of this section or a rule promulgated under sub. (4m) (c) is subject to a forfeiture equal to

20% of the current value of the merchantable timber cut, based on the stumpage value established under s. 77.91 (1).

**SECTION 4.** 77.87<sup>X</sup> (1) of the statutes is amended to read:

77.87 (1) TAXATION. The department shall assess a yield tax against each owner who cuts merchantable timber and files a report under s. 77.86. If the owner fails to timely file a report under s. 77.86 (4) or fails to timely file a report as required to  
do so under a rule promulgated under s. 77.87 (4m) (c), the department shall determine the value of the merchantable timber cut for the assessment of the yield tax. The yield tax shall equal 5% of the value of the merchantable timber cut, based on the stumpage value established under s. 77.91 (1). The department shall mail a copy of the certificate of assessment to the owner at the owner's last-known address.

*Insert 14-21x starts here*  
**SECTION 5.** 77.87 (2) of the statutes is amended to read:

77.87 (2) SUPPLEMENTAL YIELD TAX. At any time within one year after a report is filed under s. 77.86 (4) or as required to do so under a rule promulgated under s.  
77.87 (4m) (c), the department, after notifying the owner and providing the owner with the opportunity for a hearing, may determine whether the report is accurate. If the department determines that the quantity of merchantable timber cut exceeded the amount on which the tax was assessed under sub. (1), the department shall assess a supplemental yield tax on the additional amount as provided under sub. (1).

**2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-3547/P2insA  
MGG:eev:...

**Insert A**

1. A map of the remaining land that shows all of the following:
- a. The areas that will be closed under s. 77.83. *and density of the vegetation*
  - b. The major land features using conventional map symbols. *and*
  - c. A description of the types of vegetation cover. The department may require that the description include the vegetation's species *and the vegetation's density.*

**Insert B**

the requirements under subs. (1g) and (4) if all of the following apply:

1. The owner has received certification from an independent forestry organization that the owner is qualified to ensure that cutting of timber from the large property <sup>is</sup> consistent with sound forestry practices.

\*\*\*\*NOTE: I have used the phrase "sound forestry practices" because this phrase describes the overriding purpose found in s. 77.80.

2. The department has recognized that <sup>the</sup> independent forestry organization <sup>under subd. 1.</sup> is qualified to make certifications <sup>under</sup> under subd. 4. <sup>and the rules promulgated under par. (b).</sup>
3. The owner complies with the rules promulgated under par. (c).

(b) The department shall promulgate rules that establish standards that an independent forestry organization shall meet in order to be recognized by the department for purposes of par. (a) 1.

**Insert C**

**SECTION 1.** 77.88 (6) of the statutes is repealed.

\*\*\*\*NOTE: This provision needs to be repealed because s. 77.88 (5) (a) 2. and (b) 2. are being repealed and there will no longer be any reference to determining stumpage value under s. 77.88.

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-3547/P2dn

MGG:.....

eev

date

changes the language

It also contains some additional changes that to s. 77.83(2) Nd) I.

numbers

1. The draft is a compile of LRB #s 13-3187/P2, 13-3195/P1, 13-3199/P1, and 13-3273/P1. It also includes language to incorporate the changes that were suggested in Bob Mather's memo date October 17, 2013, and that we discussed last week.

2. DNR is authorized or required to promulgate rules under s. 77.82 (1m) (b) and 77.86 (4m) (b) and (c). Do you want to require DNR to promulgate emergency rules?

3. Regarding 77.86 and cuttings on large properties: I have simply amended the current penalties in s. 77.86 (5) (a) and (b) for now. I realize that you may want different penalties for violations of the rules promulgated under s. 77.86 (4m) (c). Also note that s. 77.87 (1) and (2) have been amended to incorporate violations of these rules.

Also, does s. 77.883 (3) need to be amended to incorporate a reference to the rules being promulgated under s. 77.86 (4m) (c)?

Mary Gibson-Glass  
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**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-3547/P2dn  
MGG:eev:jf

November 8, 2013

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